

§ 19.984

unfit for beverage use to the first receptacle where spirits are to be deposited.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207); sec. 232, Pub. L. 96-222, 94 Stat. 278 (26 U.S.C. 5181))

§ 19.984 Record of spirits received.

The proprietor's copy of the consignor's invoice or other document received with the shipment, on which the proprietor has noted the date of receipt and quantity received, constitutes the required record.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.985 Record of spirits rendered unfit for beverage use.

The proprietor shall record the kind and quantity of materials added to render each lot of spirits unfit for beverage use and the quantity of fuel alcohol manufactured (which may be given in wine gallons).

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.986 Record of dispositions.

(a) *Fuel alcohol removed.* For fuel alcohol removed from the plant premises, the commercial record or other document required by § 19.997 constitutes the required record.

(b) *Spirits transferred.* For spirits transferred in bond (including transfers from small plants) to a distilled spirits plant qualified under subpart G of this part or to another alcohol fuel plant, the commercial invoice or other document required by §§ 19.508 and 19.999 constitutes the required record.

(c) *Other dispositions.* For spirits or fuel alcohol used or otherwise disposed of (e.g., lost, destroyed, redistilled) on the premises of the alcohol fuel plant, the proprietor shall maintain a record as follows:

(1) The quantity of spirits (in proof gallons) or fuel alcohol (in gallons) and the date of disposition; and,

(2) The purpose for which used or the nature of the other disposition.

27 CFR Ch. I (4-1-08 Edition)

(d) *Separate records.* Records for dispositions of fuel alcohol and spirits will be maintained separately.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207); sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

§ 19.987 Maintenance and retention of records.

The proprietor shall retain at the plant where an operation or transaction occurs the records required by this subpart for a period of not less than three years from the date thereof or from the date of the last entry made thereon, whichever is later. Whenever any record because of its condition becomes unsuitable for its intended or continued use the proprietor shall reproduce the record by a process approved by the appropriate TTB officer under the provisions of § 19.725. The records shall be available for inspection by any appropriate TTB officer during business hours. For records maintained on data processing equipment, the provisions of § 19.723 apply.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.988 Reports.

Each proprietor shall submit an annual report of their operations, Form 5110.75, for the calendar year ending December 31. The proprietor shall submit this report to the appropriate TTB officer by January 30 following the end of the calendar year.

(Sec. 807, Pub. L. No. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-327, 57 FR 32178, July 21, 1992]

REDISTILLATION

§ 19.990 Redistillation of spirits or fuel alcohol received on the plant premises.

(a) *Receipts for redistillation.* Proprietors of alcohol fuel plants may receive and redistill spirits. Fuel alcohol may be received on the premises of an alcohol fuel plant for the recovery by redistillation of the spirits contained therein. Spirits and fuel alcohol received for redistillation will be identified as such and will be kept separate from other spirits and fuel alcohol on the premises